Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010 and ending 12-31-2010

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Sierra Club

Doing Business As

Number and street (or P O box if mail is not delivered to street address)
85 Second Street 2nd Floor
Room/suite

City or town, state or country, and ZIP + 4
San Francisco, CA 94105

D Employer identification number
94-1153307

E Telephone number
(415) 977-5500

G Gross receipts $ 92,895,050

F Name and address of principal officer
Michael Brune
85 Second St 2nd Floor
San Francisco, CA 94105

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☑ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Website:** ▶ www sierraclub org

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1892

M State of legal domicile CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
To explore,enjoy,and protect the wild places of the earth, practice & promote responsible use of the earth's ecosystems & resources,educate & enlist humanity to protect and restore the quality of the natural & human environment,use all lawful means to carry out these objectives

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	671
6	Total number of volunteers (estimate if necessary)	6	7,656
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	930,651
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-282,082

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	72,896,196	74,763,150
	9	Program service revenue (Part VIII, line 2g)	7,410,771	7,695,375
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-365,059	606,956
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,811,309	3,803,245
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	84,753,217	86,868,726
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,193,699	2,237,087
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	29,246,600	30,588,301
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	1,939,488	2,054,199
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶5,261,100		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	49,830,917	52,420,342
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	82,210,704	87,299,929
	19	Revenue less expenses Subtract line 18 from line 12	2,542,513	-431,203

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	67,044,645	68,425,262
	21	Total liabilities (Part X, line 26)	18,124,590	18,079,007
	22	Net assets or fund balances Subtract line 21 from line 20	48,920,055	50,346,255

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

******
Signature of officer

2011-11-03
Date

Adrienne Frazier Asst Secretary
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ ☐	PTIN
John M Kikuchi	John M Kikuchi			

Firm's name ▶ RK Taylor & Associates
Firm's EIN ▶

Firm's address ▶ 2890 North Main St Suite 305
Walnut Creek, CA 94597

Phone no ▶ (925) 944-7666

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May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . ☑

1 Briefly describe the organization's mission

Established by John Muir in 1892 on the notion that experiencing nature fosters a desire to protect it, Sierra Club provides wilderness experiences and opportunities to engage individuals from a variety of backgrounds to "explore, enjoy, and protect" the planet Enlisting its 1 4 million supporters, 32,000 activists, hundreds of lobbyists, and legal teams in all 50 states, plus Puerto Rico, Sierra Club uses its core capacity strengths--litigation, grassroots organizing, lobbying, public education--to create national and neighborhood demand for environmental protection, to impact environmental laws such as the clean air and water acts, and to protect America's wild lands and wilderness, from Yosemite to the Arctic wilderness In 2005, the volunteer members of the democratically managed Sierra Club voted to focus the Club's full attention on the human causes and devastating results of climate change With an audacious goal of reducing U S emissions by at least 80 percent by 2050, Sierra

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 42,232,427 including grants of $ 2,237,087) (Revenue $)

Studying and influencing public policy staff and volunteers engage in legislative and non-legislative activities, including research, education, lobbying, legal and policy development In 2010, the Sierra Club continued its efforts to stem the root cause of climate disruption-fossil fuel combustion-while protecting natural and human communities from its unavoidable effects Here are a few victories we're celebrating Every year U S coal plants produce more than 130 million tons of toxic coal ash, containing dangerous levels of arsenic, lead, and other heavy metals In May, the EPA proposed new safeguards for coal ash disposal Sierra Club mobilized the full force of our online and on-the-ground organizing capability to turn out members and volunteers for EPA hearings in eight cities nationwide In all, nearly 2,000 Sierra Club activists appeared in person, and more than 100,000 comments were delivered to the EPA demanding strong, federally enforceable safeguards that protect the neighborhoods near coal ash disposal sites Our program to protect America's Waters worked with volunteers in all 50 states, testing and reporting on water safety of almost 60 percent of America's wild streams, lakes, rivers, and aquifers Water volunteer Lynn Henning organized her neighbors, lobbied regulatory agencies, and tirelessly amassed evidence of water pollution caused by dangerous manure disposal practices by factory farms in Michigan-collecting samples that proved more than 1,000 violations Thanks to her work, 16 Concentrated Animal Feeding Operations (CAFO) dairies were shut down For her efforts, Henning was awarded the prestigious Goldman Environmental Prize for North America As part of our pan-Arctic strategy, we worked with Alaska Natives and our Arctic Activist Network to protect the Western Arctic (both on- and offshore areas) from oil and gas development Located in the Western Arctic Reserve, Teshekpuk Lake is at the heart of one of the world's most productive and sensitive wetlands complexes, providing a haven for bird nesting and molting, as well as caribou calving grounds In July, the Obama Administration responded, preserving 170,000 acres of critical habitat in buffer zones near the Lake Through our youth programs--Sierra Student Coalition, Military Families Outdoors, the Environmental Apprenticeship program, Water Sentinels, Building Bridges to the Outdoors, and Inner City Outings-we help young people establish lifelong connections with the natural world This year, we took 200,000 young people into nature, building the next generation of environmentalists and a movement that reflects the diversity of our country

4b (Code) (Expenses $ 17,506,800 including grants of $) (Revenue $)

Membership support and funding of 63 volunteer chapters and approximately 376 groups, and the development of a broad-based volunteer membership

4c (Code) (Expenses $ 9,325,007 including grants of $) (Revenue $)

Information and education literary programs of Sierra Club Books, SIERRA, the organization's magazine, and Communications Group include non-print media channels SIERRA Magazine published 6 issues per year with an average print run in excess of 547,000 magazines Sierra Club Books offered over 100 environmental themed titles available for sale directly to the public and to retailers and other resellers

4d Other program services (Describe in Schedule O)

(Expenses $ 7,610,495 including grants of $) (Revenue $)

4e **Total program service expenses**▶$ 76,674,729

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3	Yes	
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☐ **Yes** ☑ **No**			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	570			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		No
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	671			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		No
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	Yes	
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year . .	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		No
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		No
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		No
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		No
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			14b		No

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?			3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			5	No
6	Does the organization have members or stockholders?			6 Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?			7a Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?			7b Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?			8a Yes	
b	Each committee with authority to act on behalf of the governing body?			8b Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Line	Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	Yes	
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	Yes	
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No

1007092?

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ WV , WI , WA , VA , UT , TN , SC , RI , PA , OR , OK , OH , NY , NJ , NH , ND , NC , MS , MO , MN , MI , ME , MD , MA , LA , KY , KS , IN , IL , HI , GA , FL , CT , CO , CA , AZ , AR , AL , AK

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☑ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

Louis Barnes
85 Second St
San Francisco, CA 941053441

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Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
See Additional Data Table										
1b Sub-Total . . . . ▶										
c Total from continuation sheets to Part VII, Section A . . . . ▶										
d Total (add lines 1b and 1c) . . . . ▶								2,039,775		340,703

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶37

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
Sitrick Brincko Group LLC 1801 W Olympic Blvd Pasadena, CA 91109	Media relations	206,014
McGillivrayWesterbergBender 305 S Paterson St Madison, WI 53703	Legal	198,086
George Hays 236 W Portal Ave 110 San Francisco, CA 94127	Legal	215,587
Donor Services Group LLC 6715 Sunset Blvd Los Angeles, CA 90028	Telemarketing	481,827
Catalist LLC 1101 Vermont NW Ste 9 Washington, DC 20005	Data license & svc	165,987

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶14

Part VIII Statement of Revenue

Section	Line	Description		Amount	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	233,100				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	74,530,050				
	g	Noncash contributions included in lines 1a-1f $		9,000				
	h	**Total.** Add lines 1a-1f ▶			74,763,150			
Program Service Revenue				Business Code				
	2a	Outings & lodging			6,747,196	6,747,196		
	b	Other program service rev			948,179	948,179		
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f ▶			7,695,375			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) ▶			501,476			501,476
	4	Income from investment of tax-exempt bond proceeds ▶			0			
	5	Royalties ▶			0			
			(i) Real	(ii) Personal				
	6a	Gross Rents						
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) ▶			0			
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	5,374,600					
	b	Less cost or other basis and sales expenses	5,265,720	3,400				
	c	Gain or (loss)	108,880	-3,400				
	d	Net gain or (loss) ▶			105,480			105,480
	8a	Gross income from fundraising events (not including $ 233,100 of contributions reported on line 1c) See Part IV, line 18	a	12,300				
	b	Less direct expenses	b	130,384				
	c	Net income or (loss) from fundraising events ▶			-118,084			-118,084
	9a	Gross income from gaming activities See Part IV, line 19	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from gaming activities ▶			0			
	10a	Gross sales of inventory, less returns and allowances	a	1,064,902				
	b	Less cost of goods sold	b	626,820				
	c	Net income or (loss) from sales of inventory ▶			438,082	438,082		
		Miscellaneous Revenue		Business Code				
	11a	Royalties			2,384,520			2,384,520
	b	Publication & circ			81,027	81,027		
	c	Advertising			1,017,700		930,651	87,049
	d	All other revenue						
	e	**Total.** Add lines 11a-11d ▶			3,483,247			
	12	**Total revenue.** See Instructions ▶			86,868,726		930,651	2,960,441

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	2,237,087	2,237,087		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	1,188,732	358,022	695,728	134,982
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	20,976,669	18,552,932	61,230	2,362,507
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,553,896	2,176,042	86,724	291,130
9	Other employee benefits	3,533,033	3,003,346	115,694	413,993
10	Payroll taxes	2,335,971	1,990,359	79,324	266,288
a	Fees for services (non-employees) Management	0			
b	Legal	3,643,900	3,502,000	45,000	96,900
c	Accounting	214,657		214,657	
d	Lobbying	590,614	590,614		
e	Professional fundraising services *See Part IV, line 17*	2,054,199			2,054,199
f	Investment management fees	71,493		71,493	
g	Other	14,585,527	14,121,876	242,050	221,601
12	Advertising and promotion	1,886,800	1,670,600	3,000	213,200
13	Office expenses	6,103,055	5,240,755	98,600	763,700
14	Information technology	286,713	286,713		
15	Royalties	437,500	437,500		
16	Occupancy	3,231,732	2,575,332	288,900	367,500
17	Travel	3,610,200	3,140,000	199,800	270,400
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	515,800	440,600	36,400	38,800
23	Insurance	476,400	449,000	18,200	9,200
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	SIERRA production costs	824,630	824,630		
b	Printing and Publications	4,416,500	3,894,500	109,400	412,600
c	Other contributions	962,878	959,878	3,000	
d	Other	1,726,742	1,699,842	16,300	10,600
e	Chapter	15,009,268	10,697,168	2,978,600	1,333,500
f	All other expenses	-6,174,067	-2,174,067		-4,000,000
25	**Total functional expenses.** Add lines 1 through 24f	87,299,929	76,674,729	5,364,100	5,261,100
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1	0
	2	Savings and temporary cash investments	35,982,383	2	36,706,699
	3	Pledges and grants receivable, net	3,917,600	3	4,566,000
	4	Accounts receivable, net	2,430,000	4	2,016,100
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L		6	0
	7	Notes and loans receivable, net		7	0
	8	Inventories for sale or use	280,900	8	285,400
	9	Prepaid expenses and deferred charges	3,236,700	9	2,619,200
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D* — 10a: 9,702,300			
	b	Less accumulated depreciation — 10b: 7,124,400	2,904,200	10c	2,577,900
	11	Investments—publicly traded securities	14,744,362	11	14,703,863
	12	Investments—other securities See Part IV, line 11	3,095,400	12	4,485,700
	13	Investments—program-related See Part IV, line 11		13	0
	14	Intangible assets		14	0
	15	Other assets See Part IV, line 11	453,100	15	464,400
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	67,044,645	16	68,425,262
Liabilities	17	Accounts payable and accrued expenses	8,887,100	17	9,928,100
	18	Grants payable		18	
	19	Deferred revenue	1,136,490	19	1,502,707
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*		22	
	23	Secured mortgages and notes payable to unrelated third parties	1,013,100	23	987,100
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D	7,087,900	25	5,661,100
	26	**Total liabilities.** Add lines 17 through 25	18,124,590	26	18,079,007
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	24,943,155	27	26,083,755
	28	Temporarily restricted net assets	3,385,700	28	2,943,300
	29	Permanently restricted net assets	20,591,200	29	21,319,200
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	48,920,055	33	50,346,255
	34	Total liabilities and net assets/fund balances	67,044,645	34	68,425,262

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Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	86,868,726
2	Total expenses (must equal Part IX, column (A), line 25)	2	87,299,929
3	Revenue less expenses Subtract line 2 from line 1	3	-431,203
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	48,920,055
5	Other changes in net assets or fund balances (explain in Schedule O)	5	1,857,403
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	50,346,255

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other ________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . .	3b		No

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SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization	Employer identification number
Sierra Club	94-1153307

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $ 1,140,586

3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $ 1,140,586

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities ▶ $

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $ 1,140,586

4 Did the filing organization file **Form 1120-POL** for this year? ☑ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

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Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing Organization's Totals	**(b)** Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities? If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		No
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		No
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		No

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

1	Dues, assessments and similar amounts from members	1	18,053,400
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	4,471,864
b	Carryover from last year	2b	
c	Total	2c	4,471,864
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	18,053,400
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Identifier	Return Reference	Explanation

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Sierra Club

Employer identification number
94-1153307

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
- ☐ Preservation of land for public use (e g , recreation or pleasure)
- ☐ Preservation of an historically importantly land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶________

4 Number of states where property subject to conservation easement is located ▶________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

(ii) Assets included in Form 990, Part X ▶ $ ________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ________

b Assets included in Form 990, Part X ▶ $ ________

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☑ Public exhibition
b ☐ Scholarly research
c ☑ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☑ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

		(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a	Beginning of year balance	16,145,200	13,134,900			
b	Contributions	728,000	776,500			
c	Investment earnings or losses	1,527,600	2,233,800			
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance	18,400,800	16,145,200			

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶ 100 000 %

c Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

			Yes	No
	(i) unrelated organizations	3a(i)		No
	(ii) related organizations	3a(ii)		No
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		No

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		562,700		562,700
b Buildings		2,340,111	1,691,953	648,158
c Leasehold improvements		1,363,489	1,101,083	262,406
d Equipment		5,436,000	4,331,364	1,104,636
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				2,577,900

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Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)Financial derivatives	4,485,700	F
(2)Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	4,485,700	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Pension liability	5,661,100
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	5,661,100

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	86,868,726
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	87,299,929
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-431,203
4	Net unrealized gains (losses) on investments	4	1,682,420
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	128,483
9	Total adjustments (net) Add lines 4 - 8	9	1,810,903
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,379,700

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	100,034,400
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	1,682,420		
b	Donated services and use of facilities	2b	4,011,000		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	7,472,254		
e	Add lines **2a** through **2d**			2e	13,165,674
3	Subtract line **2e** from line **1**			3	86,868,726
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	86,868,726

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	98,654,700
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	4,011,000		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d	7,343,771		
e	Add lines **2a** through **2d**			2e	11,354,771
3	Subtract line **2e** from line **1**			3	87,299,929
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	87,299,929

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part XIII, Line 2d	Part XIII, Line 2d Other expenses and losses per audited F/S	Segregated fund eliminations $2586567 Reclass fundraising reimbursements $4000000 Reclass to cost of sales $626820 Special event expense $130384
Part XII, Line 2d	Part XII, Line 2d Other revenue amounts included in F/S but not included on form 990	Segregated fund eliminations $2374250 Reclass fundraising reimbursements $4000000 Reclass cost of sales $626820 Pension related charges $340800 Special events expense $130384
Part XI, Line 8	Part XI, Line 8 Other Changes in Net Assets or Fund Balances	Pension related charges $340800 Segregated fund eliminations $ -165817
Part V, Line 4	Part V, Line 4 Intended uses of the endowment fund	The Club's endowment consists of a Life Member Fund and a donor-restricted fund established to further the mission of the Club The organization's objective is to maintain the fair value of the endowment assets held in perpetuity as well as to provide additional real growth though new gifts and investment return in accordance with UPMIFA requirements
Part III, Line 4	Part III, Line 4 Description of organization's collections and how it furthers its purpose	The Sierra Club's fine art and library collections serve as reference materials for Club staff, members, and public researchers They provide an educational resource about the history of the Sierra Club as well as environmental and mountaineering history, and current environmental topics
Part III, Line 1a	Part III, Line 1a If organization elected under SFAS 116 [illegible] are, historical treasures, o	The Club does not capitalize donated paintings, photographs, [illegible] items are held for public exhibition, education, or research in furtherance of public service and are protected and cared for by the Club throughout the life of the assets Audited Financial Statements footnote 1(k)

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SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Sierra Club

Employer identification number
94-1153307

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☑ Mail solicitations
b ☑ Internet and e-mail solicitations
c ☑ Phone solicitations
d ☑ In-person solicitations
e ☑ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☑ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Harris Direct	Telemarketing		No	143,359	44,256	99,103
SD&A Teleserv	Telemarketing		No	644,854	217,701	427,153
Adams Hussey	Direct Mail		No	3,435,433	246,900	3,188,533
Telefund Inc	Telemarketing		No	1,112,404	290,562	821,842
Share Group	Telemarketing		No	921,054	488,540	432,514
Donor Srvcs Grp	Telemarketing		No	862,228	490,153	372,075
Fnd for Pub Int	Canvassing	Yes		489,337	495,198	
Total . . . . ▶				7,608,669	2,273,310	5,341,220

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

WI, WV, WA, VA, UT, TN, SC, RI, PR, PA, OR, OK, OH, ND, NC, NY, NJ, NH, MT, MO, MS, MN, MI, MA, MD, ME, LA, KY, KS, IN, IL, HI, GA, FL, CT, CO, CA, AZ, AR, AK, AL

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 Other chapter events (event type)	(b) Event #2 Dinner (event type)	(c) Other Events 1 (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	122,010	105,210	18,180	245,400
	2 Less Charitable contributions	118,710	96,210	18,180	233,100
	3 Gross income (line 1 minus line 2)	3,300	9,000		12,300
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes	382			382
	6 Rent/facility costs	17,532		10,664	28,196
	7 Food and beverages	19,572	27,262	552	47,386
	8 Entertainment	2,708	300	1,701	4,709
	9 Other direct expenses	27,439	17,758	4,514	49,711
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				130,384
	11 Net income summary Combine lines 3 and 10 in column (d) ▶				-118,084

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities ______

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," Explain ______

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," Explain ______

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11 Does the organization operate gaming activities with nonmembers? . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	
b An outside facility	13b	

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ ________________ and the amount of gaming revenue retained by the third party ▶ $ ________________

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
Part I, Line 2b - Fundraiser Additional Information		The Fund for Public Interest has custody of funds for less than a day as the funds are forwarded to Sierra Club home office prior to being sent to the processing office

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Sierra Club

Employer identification number
94-1153307

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed. ▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations ▶ 2

3 Enter total number of other organizations ▶ 38

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistan

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Grantmaker's Description of How Grants are Used		Project Managers work with field staff to monitor the use of funds that are granted locally in the field Our grant agreements require that the grantee either provide documentation of work and related grant expenses or agree to be audited

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Software ID: 10000105
Software Version: 2010v3.2
EIN: 94-1153307
Name: Sierra Club

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WV Env Council2206 Washington St East Charleston, WV 25311	29-1441605	501(c)(4)	9,000	0			Environ Suppor
WV Ctr on Budget723 Kanawha Blvd Charleston, WV 25301	56-2653132	501(c)(3)	10,000	0			Environ Suppor
Wild Earth Guardians312 Montezuma Ave Santa Fe, NM 87501	85-0406306	501(c)(3)	40,000	0			Environ Suppor
VoteVets Action Fund303 Park Ave 1293 New York, NY 10010	51-0596352	501(c)(4)	670,000	0			Environ Suppor
VA League of Conserv530 E Maine Street Richmond, VA 23219	31-1777101	501(c)(3)	7,000	0			Environ Suppor
US Climate Action1810 16th Street NW Washington, DC 20009	20-4597308	501(c)(4)	10,000	0			Environ Suppor
To Nizhoni AniPO Box 657 Kykotsmovi Vil, AZ 86039	57-1153178	501(c)(3)	25,000	0			Environ Suppor
Tides CenterPO Box 29907 San Francisco, CA 94129	94-3213100	501(c)(3)	50,000	0			Environ Suppor
Texas Campaign for Env611 S Congress Austin, TX 78704	74-2891025	501(c)(4)	5,305	0			Environ Suppor
SC Independent Action85 2nd Street San Francisco, CA 94105	27-2585981	501(c)(4)	20,000	0			Environ Suppor
Save the PoudrePO Box 20 Ft Collins, CO 80522	27-1961538	501(c)(3)	16,860	0			Environ Suppor
Rio Puerco Alliance3250 La Paz Lane Santa Fe, NM 87507	50-5474689	501(c)(3)	6,306	0			Environ Suppor

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Other donations 500085 Second Street San Francisco, CA 94105			269,571	0			Environmental suppor
Oil Change Intl236 Massachusetts Ave NE Washington, DC 20002	20-3272355	501(c)(3)	20,000	0			Environ Suppor
Montana Env InfoPO Box 1184 Helena, MT 59624	23-7337100	501(c)(3)	10,000	0			Environ Suppor
J Gordon Comm Dev2726 Forest Ave Kansas City, MO 64109	42-1590883	501(c)(3)	7,500	0			Environ Suppor
Hispanic Institute906 Pennsylvnia Ave SE Washington, DC 20003	20-3819517	501(c)(3)	101,532	0			Environ Suppor
Great Plains Alliance220 SW 33rd St Ste 220 Topeka, KS 66611	26-1564870	501(c)(4)	10,000	0			Environ Suppor
Great Basin Water Net1755 E Plumb Ln Ste 170 Reno, NV 89502	35-2278153	501(c)(3)	17,500	0			Environ Suppor
Friends of Tilonia134 Lincoln Place Brooklyn, NY 11217	11-3569536	501(c)(3)	25,000	0			Environ Suppor
Frds of Allegheny Wild1778 Oakwood Dr Danville, PA 17821	01-0816864	501(c)(3)	9,700	0			Environ Suppor
Env Texas Research815 Brazos St Austin, TX 78701	56-2591697	501(c)(3)	25,000	0			Environ Suppor
Env Integrity Project1 Thomas Circle Ste 900 Washington, DC 20005	20-1326922	501(c)(3)	33,000	0			Environ Suppor
Dine Citizens10A Town Plaza PMB 138 Durango, CO 81301	86-0670809	501(c)(3)	7,651	0			Environ Suppor

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Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Coal River Mountain Watch PO Box 651 Whiteville, WV 25209	55-0765268	501(c)(3)	25,000	0			Environ suppor
Christians for Environ2404 Stevens Ave 1 Minneapolis, MN 55404	91-1725181	501(c)(3)	10,043	0			Environ Suppor
Children & Nature Net7 Avenida Vista Grande B-7 502 Santa Fe, NM 87508	14-1959018	501(c)(3)	75,000	0			Environment Suppor
Carnegie Mellon5000 Forbes Ave Pittsburgh, PA 15213	25-0969449	501(c)(3)	26,519	0			Environ Suppor
Blue Green Alliance2828 University SE Minneapolis, MN 55414	26-4086284	501(c)(4)	497,500	0			Environ Suppor
Blue Green All Fdn2828 University Ave SE Minneapolis, MN 55414	20-3477309	501(c)(3)	87,500	0			Environ Suppor
Black Bear Conserve2000 Quail Rd Rm 437 Baton Rouge, LA 70808	72-1243466	501(c)(3)	10,000	0			Enviornment suppor
Appalachian CtrPO Box 507 Lewisburg, WV 24901	55-0781483	501(c)(3)	38,000	0			Environment suppor
American India Fdn216 E 45th Street New York, NY 10017	13-4159765	501(c)(3)	35,000	0			Environment suppor
Allegheny Defense Proj149 E Fairview Ave Pittsburgh, PA 15237	25-2834508	501(c)(3)	26,600	0			Environment suppor

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Sierra Club

Employer identification number
94-1153307

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		No
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		No

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Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Susan De La Rosa	(i)	155,530			1,173	26,118	182,821	
	(ii)							
(2) Robert Sipchen	(i)	181,407			462	32,615	214,484	
	(ii)							
(3) Michael Brune	(i)	134,320			241	25,146	159,707	
	(ii)							
(4) Louis Barnes	(i)	182,049			1,365	32,407	215,821	
	(ii)							
(5) Jacquelyn Brown	(i)	176,914			1,365	31,329	209,608	
	(ii)							
(6) Hamilton Leong	(i)	148,825			1,078	21,434	171,337	
	(ii)							
(7) Deborah Sorondo	(i)	236,910			1,804	32,943	271,657	
	(ii)							
(8) David Simon	(i)	166,192			1,303	28,421	195,916	
	(ii)							
(9) Carl Pope	(i)	204,264			1,555	29,967	235,786	
	(ii)							
(10) Bruce Hamilton	(i)	175,483			1,317	23,693	200,493	
	(ii)							
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

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Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

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 DLN: 93493307004401

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Sierra Club

Employer identification number
94-1153307

Identifier	Return Reference	Explanation
	Part VII Compensation	Carl Pope is identified in Part VII as both an officer and highest compensated employee He served as Executive Director, a corporate officer, from 1/1/10 through 3/16/10, at which time his role changed to Chairman (a highest compensated employee) for the remainder of the year Carl Pope received compensation as Executive Director, for the period 1/1/10 through 3/16/10 in the amount of $42,555 For the period 3/16/10 through 12/31/10, Carl Pope received compensation as Chairman in the amount of $161,709 Allison Chin was compensated as President through May, 2010 She served as Fifth Officer for the remainder of the year but did not receive compensation in that capacity

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Identifier	Return Reference	Explanation
	Part VI, Section B, Line 16(b)	Sierra Club has a long-standing procedure for reviewing potential investment or participation in joint ventures and similar arrangements with taxable entities and the possible impact of such investments on its tax-exempt status Sierra Club did not participate or invest in any new joint ventures or similar arrangements with taxable entities during 2010 Sierra Club's procedure was followed for Sierra Club's investment and participation in such entities during prior tax years, but the procedure had not been adopted in writing as of the end of tax year 2010 Sierra Club is in the process of adopting a written policy to reflect its existing procedure, in consultation with outside legal advisors Sierra Club's procedure (followed for prior tax years) involves senior management review and negotiation of any possible transaction, including in-house legal and financial review, and review by Sierra Club's Board of Directors Proposed transactions are also reviewed by outside legal or tax advisors as appropriate or necessary

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Identifier	Return Reference	Explanation
Form 990, Part VI, Line 19	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	The organization's Articles of Incorporation, Bylaw s, and Standing Rules (w hich contains the conflict of interest policy) are available on its public w ebsite www sierraclub org Portions of the audited financial statements along w ith a link to the full audited financial statements are published in SIERRA magazine (Nov-Dec issue) Form 990 and Form 990-T are available upon request

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Identifier	Return Reference	Explanation
Form 990, Part VI, Line 15b	Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees	Compensation of Directors, if any, is reviewed and approved by the Board of Directors utilizing external data from like organizations, the rationale for which is documented The Executive Director compensation is determined by the Board of Directors after an evaluation of performance and interviews with appropriate parties Compensation is based on external data from like organizations A documented performance evaluation is maintained Executive Director salary is determined by the Board Executive Committee The Committee reviews the salaries and yearly increases It also establishes budgeted increase rate for all management personnel The Committee has comparative salary data available from the Human Resources Department Annual performance reviews are conducted and documented With respect to all officers and key employees, the Human Resources Department conducts a salary comparison survey every other year to ensure that Club salaries for these individuals are within external market salary practices This includes the Executive Director's salary Salaries for officers and key employees other than the Executive Director are determined according to the Club's established procedure and guidelines for annual merit raises, as administered by the Human Resources Department, and approved by the Board of Directors Relevant cabinet officers, the Chief Operating Officer and Director of Human Resources must approve specific raises

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 12c	Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	Board of Directors and other senior volunteers must complete and sign a written disclosure form annually For employees (current and former) plus independent contractors are responsible for disclosing any potential conflicts of interest related to their Club activities The policy is included in the Employee Handbook In-house legal Counsel will investigate complaints of violations When a potential conflict is disclosed by an employee, the Human Resources department makes a determination regarding the appropriate action in order to comply with the Club's policies

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 11	Form 990, Part VI, Line 11 Form 990 Review Process	The Board of Directors have delegated the responsibility of preparing and reviewing the IRS Form 990 to a professional tax consultant The tax accountant prepares a draft of the Form 990 which is reviewed by the Finance Department, the Assistant Secretary and Assistant Treasurer A final copy is sent to the Audit Committee for review and then the final copy is sent back to the tax accountant for final review and filing

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 7a	Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body	All actions requiring a vote of the membership shall be decided by w ritten ballotas provided for in Bylaw 5, Section 2, and Bylaw 11 A quorum for any ballot or forany meeting of the members shall be five percent (5%) of the membership on thedate of record set by the Board of Directors in accordance w ith law Each personw ho is a renew ed member on the date of record shall be eligible to vote and shall have one vote on any issue presented to the membership except as provided in Paragraph 5 7 Voting by proxy shall not be permitted All life members and renew ed regular members of record on January 31 shall be sent ballots for the annual election of Directors, as provided in the Bylaw s

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 6	Form 990, Part VI, Line 6 Explanation of Classes of Members or Shareholder	Any person interested in advancing the purposes of the Sierra Club maybecome a member There shall be several classes of membership Regular, Life, and such other special classes as the Board of Directors may establish

Identifier	Return Reference	Explanation
Form 990, Part III, Line 4d	Form 990, Part III, Line 4d Other Program Services Description	OTHER PROGRAM SERVICES 4 Membership support and funding of 63 volunteer chapters and approximately 376 groups, and the development of a broad-based volunteer membership OTHER PROGRAM SERVICES 5 Chapter allocations to support activities of local chapters ($587,700)

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Additional Data

Software ID: 10000105
Software Version: 2010v3.2
EIN: 94-1153307
Name: Sierra Club

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Susan De La Rosa Director HR	0 00					X		155,530	0	27,291
Shari Morfin Dir of Finance	50 00			X				67,250	0	12,141
Robin Mann Bd President	2 00	X						0	0	0
Robert Sipchen Nat Comm Dir	50 00					X		181,407	0	33,077
Robbie Cox Director	2 00	X						0	0	0
Rafael Reyes Director	2 00	X						0	0	0
Phil Wheeler Asst Treas	2 00			X				0	0	0
Nathan Wyeth Director	2 00	X						0	0	0
Michael Brune Executive Direc	50 00			X				134,320	0	25,387
Louis Barnes CF Executive	50 00			X				182,049	0	33,772
Laura Hoehn General Counsel	50 00			X				121,497	0	17,115
Larry Fahn Director	2 00	X						0	0	0
Lane E Boldman Bd Secretary	2 00	X						0	0	0
Joni Bosh Bd Treasurer	2 00	X						0	0	0
Jim Dougherty Director	2 00	X						0	0	0
Jeremy Doochin Director	2 00	X						0	0	0
Jared Duval Director	2 00	X						0	0	0
Jacquelyn Brown Chief Adv Officer	50 00					X		176,914	0	32,694
Hamilton Leong Controller	50 00			X				148,825	0	22,512
Donna Buell Director	2 00	X						0	0	0
Deborah Sorondo COO	50 00			X				236,910	0	34,747
David Simon Dir Info	50 00				X			166,192	0	29,724
David A Scott Bd Vice Pres	2 00	X						0	0	0
Chris Warshaw Director	2 00	X						0	0	0
Carl Pope Executive Direc	50 00			X				204,264	0	31,522

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Bruce Hamilton Deputy Exec Dir	50 00					X		175,483	0	25,010
Barbara Frank Director	2 00	X						0	0	0
Allison Chin Fifth Officer	50 00	X						12,659	0	2,282
Adrienne Frazier Mgr of Finance	50 00			X				76,475	0	13,429